

# 2021 Montana Pass-Through Entity Tax Return



Include a complete copy of all related federal forms and schedules.

Partnership  S corporation



Page 1 For calendar year 2021 or tax year beginning MMDD2021 and ending MMDDYYYY

**Mark all that apply:** Name  Initial return  Final return  Amended return  Refund return  PTP

FEIN

Federal Business Code/NAICS

Mailing Address

MT Secretary of State ID #

Date of Registration in Montana MMDDYYYY

City  State  ZIP Code + 4

State formed in  on MMDDYYYY

**Enter Number of:**

Schedules K-1 Included  Nonresident Owners  Schedules DE Included

Resident Owners  Other Types of Owners  Schedules K-1 Received

### Owners' Distributive Share of Income Items (federal Schedule K)

Federal Schedule K

1	Ordinary business income (loss)		1	00
2	Net rental real estate income (loss) (include federal Form 8825)		2	00
3a	Other gross rental income (loss)	3a	00	
3b	Expenses from other rental activities (include detailed statement)	3b	00	
3	Subtract line 3b from line 3a. <b>This is your other net rental income or loss.</b>	3		00
4	Guaranteed payments (partnerships only)	4		00
5	Interest income	5		00
6	Ordinary dividends	6		00
7	Royalties	7		00
8	Net short-term capital gain (loss) (include federal Schedule D)	8		00
9	Net long-term capital gain (loss) (include federal Schedule D)	9		00
10	Net section 1231 gain (loss) (include federal Form 4797)	10		00
11	Other income (loss) (include detailed statement)	11		00
12	Add lines 1 through 11 and enter result. <b>This is your total federal income or loss.</b>	12		00

### Owners' Distributive Share of Deduction Items (include federal Schedule K)

13a	Section 179 deduction (include federal Form 4562)	13a	00	
13b	Contributions	13b	00	
13c	Investment interest expense	13c	00	
13d	Section 59(e)(2) expenditures (include detailed statement)	13d	00	
13e	Other deductions (include detailed statement)	13e	00	
13	Add lines 13a through 13e and enter result. <b>This is your total federal deductions.</b>	13		00
14	Subtract line 13 from line 12. <b>This is your federal income from all sources.</b>	14		00

Montana Source Income

15	Montana additions to the PTE's apportionable activities	15		00
16a	Montana subtractions from the PTE's apportionable activities	16a	00	
16b	Total everywhere income (loss) from federal Schedules K-1	16b	00	
16c	Total everywhere income (loss) from disregarded entities	16c	00	
16d	Other nonapportionable income (loss) from the PTE's own activities	16d	00	
16	Add lines 16a through 16d. <b>This is your deductions including nonapportionable income.</b>	16		00
17	Add lines 14 and 15, then subtract line 16.	17		00
	<b>Schedule I not required. (See instructions)</b> <input type="checkbox"/>			
18	Income (loss) apportioned to Montana. Multiply line 17 x <input type="text"/> %	18		00
19a	Total Montana source income received from pass-through entities (Montana source income from MT Schedules K-1 issued to this entity)	19a	00	
19b	Total Montana source income from Schedules VII	19b	00	
19c	Nonapportionable income allocated to Montana. (See instructions)	19c	00	
19	Add lines 19a through 19c. <b>This is the total nonapportionable income (loss) sourced to Montana.</b>	19		00
20	Add lines 18 and 19; enter result. <b>This is your total Montana source income.</b>	20		00

Office Use Only

Date Received



\*21TT0101\*

PTE Liability	21	Enter your total composite tax from Schedule IV, column H	21	00
	21a	Enter the PTE's tax liability resulting from an adjustment to partnership income. (See instructions)	21a	00
	22	Enter the sum of pass-through withholding from all owners' MT Schedules K-1, Part 5, line 3a	22	00
Withholding	23a	Total Montana mineral royalty tax from MT Schedules K-1 and federal Forms 1099 received by the PTE	23a	00
	23b	Mineral royalty tax allocated to owners on their MT Schedules K-1, Part 5, line 4	23b	00
	23	Subtract line 23b from line 23a. <b>This is the amount of Montana mineral royalty tax that the PTE can claim.</b>	23	00
	24a	Total Montana pass-through withholding from MT Schedules K-1 received	24a	00
	24b	Montana pass-through withholding allocated to owners on their MT Schedules K-1, Part 5, line 3b	24b	00
	24	Subtract line 24b from 24a. <b>This is the amount of Montana pass-through withholding the PTE can claim.</b>	24	00
Return Payments	25	Add lines 23 and 24. <b>This is the total withholding payments that the PTE can claim.</b>	25	00
	26a	2020 overpayment applied to 2021	26a	00
	26b	2021 estimated payments	26b	00
	26c	2021 tentative payments	26c	00
	26d	For amended returns only – payments made with original return	26d	00
	26e	For amended returns only – previously issued refunds. (See instructions)	26e	00
	26	Add lines 26a through 26d, then subtract line 26e. <b>This is your total return payments.</b>	26	00
Penalties and Interest	27	Add lines 21, 21a, and 22, then subtract lines 25 and 26. <b>This is your amount due or (overpaid).</b>	27	00
	28a	PTE information return late filing penalty	28a	00
	28b	Interest on underpayment of estimated composite tax	28b	00
	28c	Composite income tax return late filing penalty	28c	00
	28d	Late payment penalty	28d	00
Amount Owed or Refund	28e	Interest	28e	00
	28	Add lines 28a through 28e. <b>This is your total penalties and interest.</b>	28	00
	29	Add lines 27 and 28	29	00
	30	If line 29 results in an amount due, enter it here. <b>This is the amount you owe. ▶</b>	30	00
		<b>Why not e-pay? See your options at <a href="http://MTRevenue.gov">MTRevenue.gov</a>. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.</b>		
	31	If line 29 results in an overpayment, enter it here. <b>This is your overpayment. Enter as a positive number.</b>	31	00
	32	Enter the amount from line 31 that you want applied to your 2022 tax	32	00
	33	Subtract line 32 from line 31 and enter the amount here. <b>This is your refund. ▶</b>	33	00

**Direct Deposit Your Refund**

1. RTN#  2. ACCT#

Complete 1, 2, 3, and 4. 3. If using direct deposit, you are required to mark one box. ▶  Checking  Savings

(See instructions) 4. If this refund is going to an account that is located outside of the United States or its territories, mark here.

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Officer  Date  Printed Name and Title  Telephone Number

X

Print/Type Preparer's Name  Preparer's Signature  Date  PTIN

Firm's Name  Firm's Address  Telephone Number  Firm's FEIN

If you allow the DOR to discuss this tax return with your tax preparer, mark here.





### Schedule I - Apportionment Factor for Multistate Pass-Through Entities

Enter amounts in columns A and B. Enter percentages in column C.

A. Everywhere	B. Montana.	C. Factor
---------------	-------------	-----------

**1 Property Factor:** Use average value for real and tangible personal property.

1a Land	1a	00		00
1b Buildings	1b	00		00
1c Machinery	1c	00		00
1d Equipment	1d	00		00
1e Furniture and fixtures	1e	00		00
1f Leases and leased property	1f	00		00
1g Inventories	1g	00		00
1h Depletable assets	1h	00		00
1i Supplies and other	1i	00		00
1j Multiply amount of rents by 8 and enter result	1j	00		00
1k <b>Total Property Value.</b> Add lines 1a through 1j	1k	00		00

Divide the total in column B by the total in column A. Multiply the result by 100.

**This is your property factor.** 1  %

**2 Payroll Factor:**

2a Compensation of officers	2a	00		00
2b Salaries and wages	2b	00		00
Payroll included in:				
2c Costs of goods sold	2c	00		00
2d Other expenses and deductions	2d	00		00
2e <b>Total Payroll Value.</b> Add lines 2a through 2d.	2e	00		00

Divide the total in column B by the total in column A. Multiply the result by 100.

**This is your payroll factor.** 2  %

**3 Gross Receipts Factor:**

3a Gross Receipts, less returns and allowances	3a	00		
3b Receipts delivered or shipped to Montana purchasers:				
(1) Shipped from outside Montana	3b(1)			00
(2) Shipped from within Montana	3b(2)			00
3c Receipts shipped from Montana to:				
(1) United States government	3c(1)			00
(2) Purchasers in a state where the taxpayer is not taxable	3c(2)			00
3d Receipts other than receipts of tangible personal property (e.g., service income)	3d			00
3e Net gains reported on federal Schedule D and Form 4797	3e	00		00
3f Other gross receipts (rents, royalties, interest, etc.)	3f	00		00
3g <b>Total Receipts Value.</b> Add lines 3a through 3f.	3g	00		00

Divide the total in column B by the total in column A. Multiply the result by 100.

**This is your receipts factor.** 3  %

**4** For tax years beginning after June 30, 2021, enter the amount reported on line 3. (If the tax year begins before July 1, 2021 leave blank).

4  %

**5** Add the percentages from lines 1, 2, 3, and 4 in column C.

**This is the sum of your factors.** 5  %

**6** Divide the total percentage from line 5, column C, by the number of factors that can be included in the calculation.

If a property, payroll, or receipts factor is 0%, it is included in the calculation for line 6 if there is a value in column A (See instructions).

**This is your apportionment factor.** 6  %





**Schedule II – Montana Pass-Through Entity Tax Credits**

Type of Credit	Amount of Credit	
1 Dependent care assistance credit (include Form DCAC)	1	00
2 College contribution credit (include Form CC)	2	00
3 Health insurance for uninsured Montanans credit (include Form HI)	3	00
4 Recycle credit (include Form RCYL)	4	00
5 Alternative energy production credit (include Form AEPC)	5	00
6 Contractor's gross receipts tax credit. If the entity reports multiple CGR accounts, mark here. <input type="checkbox"/> CGR account id: <input type="text"/> <b>CGR</b>	6	00
7 Alternative fuel credit (include Form AFRCR)	7	00
8 Infrastructure user fee credit (include Form IUFC)	8	00
9 Historic property preservation credit (include federal Form 3468)	9	00
10 Mineral and coal exploration incentive credit (include Forms MINE-CERT and MINE-CRED)	10	00
11 Empowerment zone credit	11	00
12 Biodiesel blending and storage credit (include Form BBSC)	12	00
13 Innovative educational program credit	13	00
14 Student scholarship organization credit	14	00
15 Emergency lodging credit (include Form ELC)	15	00
16 Unlocking public lands credit	16	00
17 Apprenticeship tax credit	17	00
18 Media credit (include Form MEDIA-CLAIM and all supplemental information with Montana Schedules K-1)	18	00
19 Trades education and training credit	19	00

Type of Credit Recapture	Amount of Credit Recapture	
20 Historic property preservation credit recapture	20	00
21 Biodiesel blending and storage credit recapture	21	00
22 Oilseed crushing and biodiesel/biolubricant production credit recapture	22	00

When attributing any credit or credit recapture from a PTE to its owners, use the same proportion the PTE used to report each owner's income or loss for Montana tax purposes. Include a detailed breakdown that shows each owner's share of the credit or credit recapture.

**Use Montana Schedule K-1 to notify each owner of the amount of credit available to the owner.**



**Schedule IV – Montana Composite Income Tax Schedule**

**Part I. Eligible Participating Owners**

Enter the number of eligible participating owners.   
 See instructions for more information about eligible participants.

**Part II. Composite Tax Ratio**

Use the amount in column 3 to complete the calculation in column H below.

1	2	3
Enter the amount from page 1, line 14 of this form.	Enter the amount from page 1, line 20 of this form.	Divide column 2 by column 1. Do not enter more than 1.000000.
00	00	

**Part III. Enter the required information and amounts for each eligible participant in columns A – H.**

	A	B	C	D	E	F	G	H	
	Name	Social Security Number or Federal Employer Identification Number	Owner's share of federal income from entity	Standard deduction	Exemption \$2,580	Montana taxable income – Subtract columns D and E from column C.	Enter the appropriate tax from the tax table below.	Montana composite income tax. Multiply column G by composite tax ratio from Part II.	
1			00	00	00	00	00	00	
2			00	00	00	00	00	00	
3			00	00	00	00	00	00	
4			00	00	00	00	00	00	
5			00	00	00	00	00	00	
6			00	00	00	00	00	00	
7			00	00	00	00	00	00	
8			00	00	00	00	00	00	
9			00	00	00	00	00	00	
10			00	00	00	00	00	00	
	11 Enter the total composite tax from all additional pages, if used								00
	Add column H, lines 1 through 11. <b>This is your total composite income tax liability.</b>								00

Transfer the amounts from column H to each owner's Montana Schedule K-1, Part 5, line 2.



\*21TT0501\*

If additional space is needed, make copies of this page. Include all additional pages from line 11 with the tax return.

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$3,100	1% (0.010)	\$0	
\$3,100	\$5,500	2% (0.020)	\$31	
\$5,500	\$8,400	3% (0.030)	\$86	
\$8,400	\$11,400	4% (0.040)	\$170	
\$11,400	\$14,600	5% (0.050)	\$284	
\$14,600	\$18,800	6% (0.060)	\$430	
More than \$18,800		6.9% (0.069)	\$599	



FEIN

**Schedule VII – List of Disregarded Entities (DE)**

	A	B	C	D	E	F	G	H	I
	Name	FEIN	Montana SOS Registration Number	LLC	Q Sub	If Q Sub, enter election date	DE has multistate activities	DE is a segment of the PTE	Montana Source Income from DE's own activities
1						MMDDYYYY			00
2						MMDDYYYY			00
3						MMDDYYYY			00
4						MMDDYYYY			00
5						MMDDYYYY			00
6						MMDDYYYY			00
7						MMDDYYYY			00
8						MMDDYYYY			00
9						MMDDYYYY			00
10						MMDDYYYY			00
11						MMDDYYYY			00
12						MMDDYYYY			00
13						MMDDYYYY			00
14						MMDDYYYY			00
								<b>15 Total</b>	00



\*21TT0701\*

### Schedule DE – Disregarded Entity Montana Source Income

File this schedule for all disregarded entities that must report Montana source income.  
 Do not file this schedule for disregarded entities that only receive flow-through income or are considered segments. (See instructions.)  
 Complete the Everywhere column first. If the income reported on line 17 includes apportionable income, then mark the box and calculate the apportionment factor.  
 Use the apportionment factor to calculate your Montana source income. If line 17 includes nonapportionable income, report it on the applicable line in the Montana column.

**Disregarded Entity Name**   
**Disregarded Entity FEIN**

		Everywhere		Montana	
Business Income	1a Gross income	1a	00		
	1b Returns and allowances	1b	00		
	1c Balance. Subtract line 1b from line 1a.	1c	00		
	1d Cost of goods sold (provide statement)	1d	00		
	1e Gross profit. Subtract line 1d from line 1c.	1e	00		
	1f Other income including gains (provide statement)	1f	00		
	1g Add lines 1e and 1f. <b>This is your total income.</b>	1g	00		
Deductions	1h Wages	1h	00		
	1i Rent	1i	00		
	1j Other deductions (provide statement)	1j	00		
1k Add lines 1h through 1j. <b>This is your total deductions.</b>	1k	00			
	1 Subtract line 1k from line 1g. <b>This is your total income from trade or business.</b>	1	00	1	00
Other Income	2 Net rental real estate income (loss)	2	00	2	00
	3 Other net rental income (loss)	3	00	3	00
	4 Guaranteed payments (partnerships only)	4	00	4	00
	5 Interest income	5	00	5	00
	6 Ordinary dividends	6	00	6	00
	7 Royalties	7	00	7	00
	8 Net short-term capital gain (loss) (include federal Schedule D)	8	00	8	00
	9 Net long-term capital gain (loss) (include federal Schedule D)	9	00	9	00
	10 Net section 1231 gain (loss) (include federal Form 4797)	10	00	10	00
	11 Other income (loss) (include detailed statement)	11	00	11	00
	12 Section 179 deduction (include federal Form 4562)	12	00	12	00
	13 Other deductions (include detailed statement)	13	00	13	00
	14 Add lines 1 through 11, then subtract lines 12 and 13	14	00	14	00
	Adj.	15 Montana additions to income	15	00	15
16 Montana subtractions from income		16	00	16	00
Total	17 Add lines 14 and 15, then subtract line 16. Mark this box if some income is apportionable. <input type="checkbox"/>	17	00	17	00

Apportionment Factor	1a Everywhere property	1a	00			
	1b Montana property			1b	00	
	1 Divide line 1b by line 1a.			<b>This is your Property factor.</b>	1	%
	2a Everywhere payroll	2a	00			
	2b Montana payroll			2b	00	
	2 Divide line 2b by line 2a.			<b>This is your Payroll factor.</b>	2	%
3a Everywhere receipts	3a	00				
3b Montana receipts			3b	00		
3 Divide line 3b by line 3a.			<b>This is your Receipts factor.</b>	3	%	
4 For tax years beginning after June 30, 2021, enter the amount reported on line 3. Otherwise, leave blank.				4	%	
5 Add the percentages from lines 1, 2, 3, and 4.			<b>This is the sum of your factors.</b>	5	%	
6 Divide the total percentage from line 5 by the number of factors that can be included in the calculation. If a property, payroll, or receipts factor is 0%, it is included in the calculation for line 6 if there is a value in the "Everywhere" column.			<b>This is your Apportionment factor.</b>	6	%	





**Montana Adjustments Worksheet**

		A		B		C		D		E	
		Code	PTE's Apportionable Activities	Nonapportionable Income		From MT Schedules K-1, Part 3, Column I (See instructions)		From Schedules DE, Everywhere column, lines 15 and 16		Total Everywhere Adjustments	
<b>Montana Adjustments to Everywhere Income</b>	<b>1 Montana Additions to Everywhere Income</b>		00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
		<b>Total</b>		00	00	00	00	00	00	00	00
<b>Adjustments to Montana Source Income</b>	<b>3 Montana Source Additions</b>	Code	PTE's Apportionable Activities	Nonapportionable Income		From MT Schedules K-1, Part 3, Column II		From Schedules DE, Montana column, lines 15 and 16		Total Montana Source Income Adjustments	
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
		<b>Total</b>		00	00	00	00	00	00	00	00
	<b>4 Montana Source Subtractions</b>		00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
			00	00	00	00	00	00	00	00	00
	<b>Total</b>		00	00	00	00	00	00	00	00	00



**Montana Source Income Schedule**

		A		B		C		D		E	
Sum of Montana source income per item of income (loss) and deduction.		Montana Source Income from Montana Schedules K-1		Montana Source Income from Schedules DE		Montana Source Income from Nonapportionable income		Montana Source income from PTE's apportionable activities		Total of columns A through D	
1	Ordinary business income (loss)	1	00	00	00	00	00	00	00	00	00
2	Net rental real estate income (loss)	2	00	00	00	00	00	00	00	00	00
3	Other net rental income (loss)	3	00	00	00	00	00	00	00	00	00
4	Guaranteed payments	4	00	00	00	00	00	00	00	00	00
5	Interest income	5	00	00	00	00	00	00	00	00	00
6	Ordinary dividends	6	00	00	00	00	00	00	00	00	00
7	Royalties	7	00	00	00	00	00	00	00	00	00
8	Net short-term capital gain (loss)	8	00	00	00	00	00	00	00	00	00
9	Net long-term capital gain (loss)	9	00	00	00	00	00	00	00	00	00
10	Net §1231 gain (loss)	10	00	00	00	00	00	00	00	00	00
11	Other income (loss).	11	00	00	00	00	00	00	00	00	00
12	§179 expense deduction apportionable and/or allocable to Montana	12	00	00	00	00	00	00	00	00	00
13	Other expense deductions apportionable and/or allocable to Montana	13	00	00	00	00	00	00	00	00	00
14	<b>Total Montana Source Income</b>	14	00	00	00	00	00	00	00	00	00



# Montana Schedule K-1 (PTE)

## Owner's Share of Income (Loss), Deductions, Credits, etc.

For the calendar year 2021, or tax year beginning MMDDYYYY and ending MMDDYYYY

<b>Part 1</b>	<b>PTE Information</b>	Mark applicable boxes: <input type="checkbox"/> Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1	
		Pass-through Entity's Name <span style="float: right;">FEIN <span style="border: 1px solid black; padding: 2px;">                    </span></span>	
		Mailing Address	
		City <span style="border: 1px solid black; padding: 2px;">                    </span>	State <span style="border: 1px solid black; padding: 2px;">  </span> ZIP Code <span style="border: 1px solid black; padding: 2px;">                    </span>

<b>Part 2</b>	<b>Owner Information</b>	Name <span style="float: right;">FEIN <span style="border: 1px solid black; padding: 2px;">                    </span></span>			
		Mailing Address <span style="float: right;">OR <span style="border: 1px solid black; padding: 2px;">                    </span></span>			
		City <span style="border: 1px solid black; padding: 2px;">                    </span>		SSN <span style="border: 1px solid black; padding: 2px;">                    </span>	
		State <span style="border: 1px solid black; padding: 2px;">  </span> ZIP Code <span style="border: 1px solid black; padding: 2px;">                    </span>		Beneficial owner	
		Owner Type <span style="border: 1px solid black; padding: 2px;">  </span> Resident <input type="checkbox"/> Nonresident <input type="checkbox"/>		The owner is included in a composite income tax return <input type="checkbox"/>	

Profit and loss percentage            %  
Capital/Ownership            %

The owner filed Form PT-AGR  Year           

<b>Part 3</b>	<b>Adj.</b>	<b>I</b>		<b>II</b>	
		<b>Everywhere</b>		<b>Montana</b>	
<b>Montana Adjustments</b> (See worksheet on page 9)					
	1 Additions	1	00	00	00
	2 Subtractions	2	00	00	00

<b>Part 4</b>	<b>Montana Source Income</b>	<b>Distributive Share of Montana Source Income (Loss)</b>			
		1 Ordinary business income (loss)	1	00	00
		2 Net rental real estate income (loss)	2	00	00
		3 Other net rental income (loss)	3	00	00
		4 Guaranteed payments	4	00	00
		5 Interest income	5	00	00
		6 Ordinary dividends	6	00	00
		7 Royalties	7	00	00
		8 Net short-term capital gain (loss)	8	00	00
		9 Net long-term capital gain (loss)	9	00	00
		10 Net section 1231 gain (loss)	10	00	00
		11 Other income (loss) (include detailed statement)	11	00	00
		12 Section 179 expense deduction	12	00	00
		13 Other expense deductions	13	00	00

<b>Part 5</b>	<b>Information</b>	<b>Supplemental Information</b>			
		1 Owner's share of Montana source income (loss)	1	00	00
		2 Montana composite income tax paid on behalf of owner	2	00	00
		3a Montana income tax withheld on behalf of owner. (See instructions)	3a	00	00
		3b Montana income tax withheld by a lower tier pass-through entity	3b	00	00
		3c Add lines 3a and 3b. <b>This is your total Montana income tax withheld on your behalf.</b>	3c	00	00

4 Montana mineral royalty tax withheld 4            00

5 Other information. List type                      and amount    5            00

<b>Part 6</b>	<b>Tax Credits</b>	<b>Tax Credits and Recapture</b>			
		1 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here.	1	00	00

CGR Account ID                      C G R

2 Other credit/recapture information. List type                      and amount    2            00

<b>Part 7</b>	<b>PTE Use</b>	<b>Montana Adjustments Detail:</b> Enter the amount and code of each adjustment entered on Part 3. (See instructions)											
		1 Code <span style="border: 1px solid black; padding: 2px;">  </span> 00	2 Code <span style="border: 1px solid black; padding: 2px;">  </span> 00	3 Code <span style="border: 1px solid black; padding: 2px;">  </span> 00	4 Code <span style="border: 1px solid black; padding: 2px;">  </span> 00	5 Code <span style="border: 1px solid black; padding: 2px;">  </span> 00	6 Code <span style="border: 1px solid black; padding: 2px;">  </span> 00						
		7 Code <span style="border: 1px solid black; padding: 2px;">  </span> 00	8 Code <span style="border: 1px solid black; padding: 2px;">  </span> 00	9 Code <span style="border: 1px solid black; padding: 2px;">  </span> 00	10 Code <span style="border: 1px solid black; padding: 2px;">  </span> 00	11 Code <span style="border: 1px solid black; padding: 2px;">  </span> 00	12 Code <span style="border: 1px solid black; padding: 2px;">  </span> 00						

